

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA  
LAS VEGAS DIVISION**

In re: WAYNE KRYGIER

§ Case No. 2:19-bk-17932

§

§

Debtor(s)

§

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED  
AND APPLICATION TO BE DISCHARGED (TDR)**

Robert E. Atkinson, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$0.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>\$900.00</u>
Total Distribution to Claimants: <u>\$4,972.41</u>	Claims Discharged Without Payment: <u>\$10,867,518.05</u>
Total Expenses of Administration: <u>\$10,255.08</u>	

3) Total gross receipts of \$15,227.49 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$15,227.49 from liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	0.00	0.00	0.00	0.00
PRIORITY CLAIMS				
CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	0.00	2,441.83	10,255.08	10,255.08
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	34,562.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	8,244,524.24	10,623,209.22	3,692,584.22	4,972.41
<b>TOTAL DISBURSEMENTS</b>	<b>\$8,279,086.24</b>	<b>\$10,625,651.05</b>	<b>\$3,702,839.30</b>	<b>\$15,227.49</b>

4) This case was originally filed under Chapter 7 on 12/16/2019.  
The case was pending for 17 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 05/10/2021

By: /s/ Robert E. Atkinson

Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

## EXHIBITS TO FINAL ACCOUNT

### EXHIBIT 1 - GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
STOCK AND INTERESTS IN BUSINESSES	1129-000	14,999.00
UNCLAIMED FUNDS	1229-000	227.49
UNSCHEDULED CLAIMS, IF ANY	1229-000	1.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$15,227.49</b>

<sup>1</sup> The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

### EXHIBIT 2 - FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRANS. CODE	\$ AMOUNT PAID
	None		
<b>TOTAL FUNDS PAID TO DEBTOR &amp; THIRD PARTIES</b>			

### EXHIBIT 3 - SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
			None			
<b>TOTAL SECURED CLAIMS</b>			<b>N/A</b>			

### EXHIBIT 4 - CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Robert E. Atkinson, Trustee	2100-000	N/A	2,272.75	2,272.75	2,272.75
Robert E. Atkinson, Trustee	2200-000	N/A	51.25	51.25	51.25
Signature Bank	2600-000	N/A	117.83	117.83	117.83
ATKINSON LAW ASSOCIATES LTD.	3110-000	N/A	0.00	7,324.00	7,324.00
ATKINSON LAW ASSOCIATES LTD.	3120-000	N/A	0.00	114.25	114.25
PAUL M. HEALEY & SONS CPAS LTD.	3310-000	N/A	0.00	375.00	375.00
<b>TOTAL CHAPTER 7 ADMIN. FEES and CHARGES</b>		<b>N/A</b>	<b>\$2,441.83</b>	<b>\$10,255.08</b>	<b>\$10,255.08</b>

### EXHIBIT 5 - PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

UST Form 101-7-TDR (10/1/2010)

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
<b>TOTAL PRIOR CHAPTER ADMIN. FEES and CHARGES</b>					

**EXHIBIT 6 - PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
NOTFILED	IRS	5800-000	34,562.00	0.00	0.00	0.00
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$34,562.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**EXHIBIT 7 - GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	GSFNT Recovery Fund LLC c/o Brian Evans	7100-000	1,059,433.00	1,705,939.43	1,705,939.43	2,297.21
2	Capital One Bank (USA), N.A.	7100-000	5,185.00	6,644.79	6,644.79	8.95
3	Yakov Hefetz	7100-000	N/A	3,458,125.00	0.00	0.00
4	Yakov Hefetz	7100-000	N/A	1,980,000.00	1,980,000.00	2,666.25
5	Yakov Hefetz	7100-000	N/A	3,472,500.00	0.00	0.00
NOTFILED	AFNI, Inc.	7100-000	153.24	0.00	0.00	0.00
NOTFILED	CJ Barahi, Esq.	7100-000	3,500.00	0.00	0.00	0.00
NOTFILED	Herbert Frye	7100-000	3,000,000.00	0.00	0.00	0.00
NOTFILED	Jacob Hefetz	7100-000	300,000.00	0.00	0.00	0.00
NOTFILED	Janice Krygier	7100-000	3,875,883.00	0.00	0.00	0.00
NOTFILED	Plus Four Inc.	7100-000	217.00	0.00	0.00	0.00
NOTFILED	Sequum Asset Mgmt	7100-000	153.00	0.00	0.00	0.00
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			<b>\$8,244,524.24</b>	<b>\$10,623,209.22</b>	<b>\$3,692,584.22</b>	<b>\$4,972.41</b>

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

Page: 1

**Case Number:** 19-17932 BTB  
**Case Name:** WAYNE KRYGIER

**Trustee:** Robert E. Atkinson  
**Filed (f) or Converted (c):** 12/16/19 (f)  
**\$341(a) Meeting Date:** 01/17/20  
**Claims Bar Date:** 09/08/20

**Period Ending:** 05/10/21

1 Ref #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property Abandoned OA=\$554(a) Abandon	6 Sale/Funds Received by the Estate	7 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	WEARING APPAREL Ordinary Clothing	500.00	0.00		0.00	FA
2	FURS AND JEWELRY Watches, Ring	200.00	0.00		0.00	FA
3	FINANCIAL ACCOUNTS Checking Us Bank (account ending in 1983)	200.00	0.00		0.00	FA
4	STOCK AND INTERESTS IN BUSINESSES Waycorp. LLC (100%)	0.00	0.00		0.00	FA
5	STOCK AND INTERESTS IN BUSINESSES (u) Waycorp LLC	0.00	0.00		0.00	FA
6	STOCK AND INTERESTS IN BUSINESSES (u) 10% interest in Spring Spa LLC, fka The Spring Resort & Spa LLC	0.00	0.00		14,999.00	FA
7	DEATH BENEFIT PLAN, LIFE INSURANCE, OR TRUST WK 207 Revocable Trust	0.00	0.00		0.00	FA
8	UNSCHEDULED CLAIMS, IF ANY (u) Any claims and causes of action, if they exist.	0.00	0.00		1.00	FA
9	UNCLAIMED FUNDS (u) Nevada Unclaimed funds	0.00	227.49		227.49	FA
<b>TOTALS (Excluding Unknown Values)</b>		<b>\$900.00</b>	<b>\$227.49</b>		<b>\$15,227.49</b>	<b>\$0.00</b>

**Major activities affecting case closing:**

Asset: 10% interest in Spring Spa LLC, fka The Spring Resort & Spa LLC

1/4/2021 - Order entered approving application for compensation for accountant [DE #75]  
12/9/2020: Order entered approving employment of accountant [DE #68]  
11/18/2020 - Order sustaining Trustee's objection to Claim 3 and 5 entered. [DE #64]  
10/14/2020 - filed objection to Claim 3 [de 57]  
9/30/2020 - Order granting Application for Compensation for Atkinson Law Associates [de 54]  
8/19/2020 - Filed Application for Compensation for Atkinson Law Associates.  
6/30/2020: waiting for POC deadline (9/8/2020).  
6/26/2020 - Picked up \$15,000 check from Greene Infuso.  
6/18/2020: order entered granting motion to sell [DE 44]  
6/3/2020: filed NOA; POC deadline 9/8/2020 [DE 42]  
5/11/2020: filed motion to sell personal property [DE 36]  
3/30/2020: order granting app to employ counsel [DE 30]  
3/27/2020: filed ex parte app to employ counsel [DE 26]

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Exhibit 8

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**Initial Projected Date of Final Report (TFR):** December 20, 2021

**Current Projected Date of Final Report (TFR):** January 18, 2021 (Actual)

## Form 2

### Cash Receipts and Disbursements Record

**Case Number:** 19-17932 BTB  
**Case Name:** WAYNE KRYGIER

**Trustee:** Robert E. Atkinson  
**Bank Name:** Signature Bank  
**Account:** \*\*\*\*\*0581 - Checking  
**Blanket Bond:** \$62,224,086.00 (per case limit)  
**Separate Bond:** N/A

**Taxpayer ID#:** \*\*\_\*\*\*0518  
**Period Ending:** 05/10/21

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
06/26/20		Greene Infuso, LLP	Gross sale proceeds received, per sale order DE 44.		15,000.00		15,000.00
06/26/20	Asset #6	Greene Infuso, LLP	Portion of sale relating to 10% interest in The Spring Spa, LLC 14,999.00	1129-000			15,000.00
06/26/20	Asset #8	Greene Infuso, LLP	Portion of sale relating to any and all claims that the Seller may have against Debtor or Orly Abraham, if any so exist. 1.00	1229-000			15,000.00
06/30/20		Signature Bank	Bank and Technology Services Fee	2600-000		5.00	14,995.00
07/15/20	Asset #9	State of Nevada, Office of the Controller	Payment for Unclaimed Funds	1229-000	227.49		15,222.49
07/31/20		Signature Bank	Bank and Technology Services Fee	2600-000		24.95	15,197.54
08/31/20		Signature Bank	Bank and Technology Services Fee	2600-000		25.10	15,172.44
09/30/20		Signature Bank	Bank and Technology Services Fee	2600-000		24.25	15,148.19
10/01/20	1001	ATKINSON LAW ASSOCIATES LTD.	Allowed and paid per court order DE #54	3110-000		7,324.00	7,824.19
10/01/20	1002	ATKINSON LAW ASSOCIATES LTD.	Allowed and paid per court order DE #54	3120-000		114.25	7,709.94
11/02/20		Signature Bank	Bank and Technology Services Fee	2600-000		13.12	7,696.82
11/30/20		Signature Bank	Bank and Technology Services Fee	2600-000		12.72	7,684.10

## Form 2

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**Account:** \*\*\*\*\*0581 - Checking  
**Blanket Bond:** \$62,224,086.00 (per case limit)  
**Separate Bond:** N/A

**Taxpayer ID#:** \*\*\_\*\*\*0518  
**Period Ending:** 05/10/21

1 Trans. Date	2 Check or Ref. #	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/31/20		Signature Bank	Bank and Technology Services Fee	2600-000		12.69	7,671.41
04/06/21	1003	Robert E. Atkinson, Trustee	Dividend of 100.000000000%.	2100-000		2,272.75	5,398.66
04/06/21	1004	Robert E. Atkinson, Trustee	Dividend of 100.000000000%.	2200-000		51.25	5,347.41
04/06/21	1005	PAUL M. HEALEY & SONS CPAS LTD.	Dividend of 100.000000000%.	3310-000		375.00	4,972.41
04/06/21	1006	GSFNT Recovery Fund LLC c/o Brian Evans	Dividend of 0.134659352%, Claim No.1.	7100-000		2,297.21	2,675.20
04/06/21	1007	Capital One Bank (USA), N.A.	Dividend of 0.134659352%, Claim No.2.	7100-000		8.95	2,666.25
04/06/21	1008	Yakov Hefetz	Dividend of 0.134659352%, Claim No.4.	7100-000		2,666.25	0.00

<b>ACCOUNT TOTALS</b>	<b>15,227.49</b>	<b>15,227.49</b>	<b>\$0.00</b>
Less: Bank Transfers	0.00	0.00	
<b>Subtotal</b>	<b>15,227.49</b>	<b>15,227.49</b>	
Less: Payment to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$15,227.49</b>	<b>\$15,227.49</b>	

<b>TOTAL - ALL ACCOUNTS</b>	<b>Net Receipts</b>	<b>Net Disbursements</b>	<b>Account Balances</b>
Checking # *****0581	15,227.49	15,227.49	0.00
	<b>\$15,227.49</b>	<b>\$15,227.49</b>	<b>\$0.00</b>